

EMPLOYER'S WITHHOLDING TAX AMENDED RETURN FOR OVERPAYMENTS

FORM
MO-941X
(REV. 09-2008)

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| MO TAX ID NUMBER | | | | | | | | | | TAX PERIOD (YYYYMM) | | | | | | | | | |
| BUSINESS NAME | | | | | | | | | | | | | | | | | | | |
| ADDRESS | | | | | | | | | | | | | | | | | | | |
| CITY, STATE, ZIP CODE | | | | | | | | | | | | | | | | | | | |
| REASON FOR CHANGE <input type="checkbox"/> TAX WITHHELD TO MISSOURI IN ERROR <input type="checkbox"/> OTHER _____ | | | | | | | | | | <input type="checkbox"/> CREDIT <input type="checkbox"/> REFUND | | | | | | | | | |
| I have direct control, supervision, or responsibility for filing this return and payment of the tax due. Under penalties of perjury, I declare it is a true, accurate, and complete return. | | | | | | | | | | | | | | | | | | | |
| AUTHORIZED SIGNATURE | | | | | | | | | | | | | | | DATE | | | | |
| TELEPHONE | | | | | | | | | | Mail return and SUPPORTING DOCUMENTATION such as payroll ledger, payroll reports, Form W-2(s), etc. to: Missouri Department of Revenue, P.O. Box 999, Jefferson City, MO 65108-0999. | | | | | | | | | |

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DOR USE ONLY

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If you pay by check, you authorize the Department of Revenue to process the check electronically. Any check returned unpaid may be presented again electronically.

MO 860-1597 (09-2008) (1895)

**INSTRUCTIONS FOR FORM MO-941X,
EMPLOYER'S WITHHOLDING TAX AMENDED RETURN FOR OVERPAYMENTS**

NOTE: An amended return, Form MO-941X, must be filed if the amount of tax withheld for a particular period is **less** than the original employer withholding tax reported for that period. Use a separate Form MO-941X for each period to be amended.

- Enter the tax period you are amending (e.g., March 2007 — 200703).
 - Indicate the reason for overpayment.
 - Indicate whether you are requesting a credit or refund by placing an “X” in the appropriate box.
1. Enter the correct amount of employer withholding tax for the period you are amending on Line 1.
 2. Enter the correct amount of compensation deduction that should have been taken on Line 2.
 3. Enter previous overpayments/credits taken and/or payments made on the original return on Line 3. Deduct any amount refunded with the original return.
 4. Compute balance. Subtract Lines 2 and 3 from Line 1 and enter the difference on Line 4.
 5. Compute additions to tax, if applicable, and enter on Line 5.

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- A. If the original withholding tax was paid late — add 5 percent of tax paid past the due date; or
 - B. If the original return was filed late — add 5 percent of tax for each month late, not to exceed 25 percent.
6. Compute interest, if applicable, and enter on Line 6. (Visit our web site at www.dor.mo.gov/tax to get the current interest rate for overpayments.)
7. Compute overpayment. Subtract Lines 5 and 6 from Line 4 and enter on Line 7. This is the total amount to be refunded or credited to you.

NOTE: Form MO-941X must be filed along with the required documentation to support this overpayment. Documentation may include a copy of your payroll ledger, Form W-2s, or Form W-2Cs. (A separate Form MO-941X must be filed for each period affected). An employer cannot take credit for an overpayment until he/she has received an overpayment notice from the Director of Revenue. In addition, any overpayments will automatically offset a withholding tax debt.

Mail return to: Missouri Department of Revenue, P.O. Box 999, Jefferson City, Missouri 65108-0999.